



IFW

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Soichi Kato                      Art Unit: 3743  
Application No.10/788,474              Examiner: DUONG, THO V  
Filed: 03/01/2004  
Title: HEAT EXCHANGER

AMENDMENT UNDER RULE 312

Commissioner of Patents                      Submitted: 02/24/2005  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office action of 01/26/2005,  
please amend the above-identified application as follows:

**Amendments to the Claims** are reflected in the listing of  
claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 3 of this paper.